

## RECEIVED

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DODGE COUNTY, WISCONSIN  
FRED MYTTY, COUNTY CLERK

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Unless you file a written response to the appeal with the Nebraska Tax Equalization and Review Commission, in person or by United States Mail, postage prepaid, to the Commission, at P.O. Box 94732, Lincoln, Nebraska 68509-4732, **WITHIN THIRTY (30) DAYS** after service of this Notice in Lieu of Summons upon you, and serve a copy of same on Appellant, the Commission may enter Findings of Fact and Conclusions of Law and an Order against your interests.

The Appellant's address as shown in the Commission's file is: Shirley M. Larsen, 5269  
Ventura Drive, Fremont, NE, 68025

**SIGNED AND SEALED** September 13, 2006.

*Seal*



*Wm. R. Wickersham*

Wm. R. Wickersham, Chairperson  
Tax Equalization and Review Commission

060543

# APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

**READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING AND FILING AN APPEAL.**

**Please type or print all information.**

1. A separate appeal form must be completed and filed for each decision, action, order, or determination from which you wish to make an appeal. **CAUTION:** If a valuation protest to the County Board concerned more than one parcel of real property, a separate appeal form for each parcel must be filed with the Commission.
2. Each appeal must be accompanied by a copy of the decision, action, order or determination appealed from or other documentation of that decision, action, order or determination.
3. A filing fee of \$25.00 must be paid with each appeal unless filed by a County Assessor or a County Board of Equalization. The fee may be paid in cash if delivered personally. A check or money order made payable to the Tax Equalization and Review Commission must be included with an appeal mailed to the Commission.
4. **CAUTION** This appeal form must be signed by an owner or other person described in Chapter 5 of the Commission's rules and regulations or legal counsel for a person who could appeal. A trustee, president, manager, partner, etc should provide their title.

**ADDITIONAL INSTRUCTIONS ARE ON THE REVERSE.**

For office use only

Filing Fee:

\$

25.-

Appeal #:

0612-228

**Name & Mailing Address of Person signing this appeal:**

**County where protest was filed:**

Name: Shirley M. Larsen  
(First, Middle Initial, Last)

Dodge  
(County Name)

Address: 5269 Ventura Drive  
(Street or other mailing address)

Fremont, NE 68025  
(City, Town or Post Office) (State) (Zip Code)

(402) 721-4118  
(Day Time Telephone Number where Person Filing  
Appeal can be reached)

**Legal Description:**

For Real Property: Include Lot, Addition, Location, Address, Section, Township, Range.

For Personal Property: List Description & Location:  
Lake Ventura, Lot 41,  
Dodge County, Nebraska

Parcel #270109879

**Attach separate sheet if needed.**

Check and complete as applicable

- ☐ I am signing as a trustee of the \_\_\_\_\_
- ☐ I am signing as an officer, director, manager, partner, full time employee etc. of \_\_\_\_\_
- ☒ I am signing this appeal as owner of property.
- ☐ I am signing as legal counsel for \_\_\_\_\_

Reason for Appeal: Be Specific. If additional space is needed attach additional sheets to each copy of this appeal form.

See attached.

*Under penalties of law, I declare that the information stated on this appeal form is, to the best of my knowledge and belief, true and correct.*

sign here Shirley M. Larsen  
(Signature of Person Signing Appeal)

Shirley M. Larsen, Owner  
(Print your Name) & Title if any

8-22-06  
(Date)

**Filing Checklist:** Appeal Form ☒ Documentation ☒ Filing Fee ☒ Signed ☒

Mailing address: Tax Equalization and Review Commission, P.O.Box 94732 Lincoln, Nebraska 68509-4732



Lake Ventura, Lot 41, Parcel #270109879 (Lake Ventura)

1. This parcel is located in proximity to Lake Ventura in the Lake Ventura subdivision and was valued by the State Assessment Office for Dodge County in the amount of \$457,840.00 based on a value of \$150,000.00 for land and \$307,840.00 for improvements.

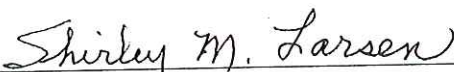
2. That the owner, Shirley M. Larsen, filed a protest, protest number 67 requesting that the parcel be valued in the amount of \$407,840.00 based on a value of \$100,00.00 for land and \$307,840.00 for improvements. The referee, Danny Stoeber, recommended the parcel be valued in the amount of \$427,840.00 based on a value of \$120,000.00 for the land and \$307,840.00 for improvements.

3. That on or about July 25, 2006, the Dodge County Board of Equalization valued the parcel at \$543,200.00 by reducing the land value of the subject property to \$120,000.00 but increasing the improvement value of the subject property from \$307,840.00 to \$423,200.00.

4. The decision of the Dodge County Board of Equalization increased the value of the subject property above actual value as defined by Neb. Rev. Stat. Section 77-112.

5. The decision of the Dodge County Board of Equalization harmed the uniformity and proportionality of valuations within the County and within the Lake Ventura subdivision, contrary to Article VIII, Section 1 of the Nebraska Constitution, increasing the valuation of the subject property to a higher percentage of actual value than the assessments of other similar properties in proximity to Lake Ventura and other similar properties throughout the County.

6. That the decision of the Dodge County Board of Equalization in increasing the value of this parcel was incorrect, unreasonable, arbitrary and unsupported by the evidence.



Shirley M. Larsen, Owner  
5269 Ventura Drive  
Fremont, Nebraska 68025

**ACTION TAKEN BY THE DODGE COUNTY BOARD OF  
EQUALIZATION  
ON THE 2006 PROPERTY VALUATION OF**

**PROTEST #67** (attached)

**PARCEL #270109879**

**NAME & MAILING ADDRESS OF PERSON FILING PROTEST**

**Shirley M. Larsen  
5269 Ventura Drive  
Fremont NE 68025**

**RECOMMENDATION OF THE REFEREE \$427,840.00** (see attached referee's report)

**RECOMMENDATION OF THE STATE ASSESSOR FOR DODGE COUNTY - \$457,840.00** (see attached assessor's report)

**COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2006**

**ACTION TAKEN -**

based on 97% or recent sale of \$560,000, raising the building value and lowering the land value.

LAND

\$120,000.00

BUILDINGS

\$423,200.00

TOTAL LAND & BUILDINGS

\$543,200.00

The assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in their office in electronic or paper form.

  
Signature of County Board Vice-Chairman

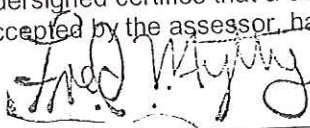
July 31, 2006

Date

**COUNTY CLERK CERTIFICATION**

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
waived	July 25, 2006	August 1, 2006

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protester at the above-shown address on August 1, 2006.

  
Signature of County Clerk

This report of the Board's decision is also available at the county clerk's office. A copy of the report may be used to complete an appeal to the Tax Equalization & Review Commission.

COUNTY BOARD OF EQUALIZATION - original

ASSESSOR - Canary Copy

TAXPAYER - Pink Copy



TO BE FILED WITH  
THE COUNTY  
CLERK

# Property Valuation Protest

and Report of County Board of Equalization Action

FORM  
422

- All attachments to this protest must be filed in triplicate
- Read instructions on reverse side

County Name

Dodge

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST			Protest Number	Filed
Name SHIRLEY M LARSEN			67	6-16, 2006
Street or Other Mailing Address 5269 VENTURA DR			Protested Valuation 20	Requested Valuation
City, Town, or Post Office FREMONT			Land \$ 150,000	Land \$ 100,000
State NEB			Buildings \$ 307840	Buildings \$ 307840
Zip Code 68025			Total Land and Buildings \$ 457840	Total Land and Buildings \$ 407840
Property Identification Number 220109879			Personal Property \$	Personal Property \$
Telephone Number 1402 724 4118			Reasons for requested valuation change (attach additional pages if needed):	
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description LAKE VENTURA SUB LOT 41			TIMBERWOOD LAKE LOTS HAVE THE SAME AMENITIES AS VENTURA AND THE LOTS ARE LARGER + THE LAKE NEWER	

sign  
here

Shirley M Larsen  
Signature of Person Filing Protest

6/15/06  
Date

Assessor's Recommendation	Referee's Recommendation (if Applicable)

Decision of County Board of Equalization for Assessment Year 20	
Basis for Action Taken (County Board of Equalization Chairperson)	Land \$
	Buildings \$
	Total Land and Buildings \$
	Personal Property \$

Check One:

☐ If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form.

☐ Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

Signature of County Board Chairperson

Date

County Clerk Certification

Date Protest was Heard

Date of Decision

Date Notice of Decision Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on \_\_\_\_\_, 20\_\_\_\_.

Signature of County Clerk

Date

DODGE COUNTY ASSESSOR'S OFFICE  
Date of Run : 07/07/2006

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Parcel # : 270109879                      Protest # : 067  
Hearing :                                  Action :

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Owner : LARSEN/SHIRLEY M

Protestor: LARSEN/SHIRLEY M

5269 VENTURA DR  
FREMONT NE                      68025-  
Phone # : 402-721-4118

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Map # : 256- 28- - 82-  
Situs : 05269 VENTURA  
Legal : LAKE VENTURA SUB LOT 41

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Nbhd : 8247  
District : 256  
NDR Codes: 01 01 01 03 00 03  
Class : 1000  
Type : RES

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	Prior Year	Appraised	Requested	Recommended	Board Value
Land Value :	158,975	150,000	100,000	150,000	
Improvement Value :	307,840	307,840	307,840	307,840	
Outbuilding Value :	0				
Total Value :	466,815	457,840	407,840	457,840	
Land Market Value :					

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Sales Information

Book & Page # : 2004-9085  
Sale Price : 560,000  
Sale Date : 12/01/2004  
Qualification : Yes  
Grantor : THOMSEN/THOMAS B & SHERYL A

Building Permits

Permit # : 1792  
Date Opened : 04/10/2000  
Date Reviewed : 02/09/2001  
Permit Amount : \$20,000  
Description : ERECT ENCLOSED PATIO W/WINDO  
& TILE FLOOR

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Comments :

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PARCEL NO.: 270109879

PROTEST NO.: 067

APPRAISER: RE Martin

DATE: 7/11/06

ISSUE PRESENTED BY PROTESTOR: \_\_\_\_\_

INFORMATION PROVIDED BY PROTESTOR:

- ☐ None
- ☐ Appraisal by a credentialed Appraiser
- ☐ Selected data of similar properties
- ☐ Selected data of similar properties that have sold recently
- ☐ Purchase Agreement or other sale documentation for the property
- ☐ Other factors that affect the value of the property: \_\_\_\_\_
- ☐ Income, vacancy and expense data relating to the property
- ☐ Equalization data
- ☐ Other (explain) \_\_\_\_\_

INFORMATION ATTACHED FOR BASIS OF RECOMMENDATION:

- ☐ Sales data.
- ☐ Equalization data.
- ☐ Cost data/sales data used in determining value of the property.
- ☒ Other (explain) See comments

COMMENTS:

After reviewing the subject property and the information provided by the protestor, **no change** is recommended as the current assessed value is within a generally acceptable range for both valuation and equalization compared to similar properties and recent sales.



# DODGE COUNTY REFEREE'S REPORT

Protest Number 67

Parcel Number 270109877

Address/Legal Description: Rd 60 Ventura Sub Lot 41

## Identification of Property Type:

<input checked="" type="checkbox"/> Single Family	<input type="checkbox"/> Commercial/Industrial Lot	<input type="checkbox"/> Special Valuation/Greenbelt
<input type="checkbox"/> 2-4 Family	<input type="checkbox"/> Commercial/Industrial Sub.	<input type="checkbox"/> CRP
<input type="checkbox"/> Duplex	<input type="checkbox"/> Dry Cropland	<input type="checkbox"/> Improved
<input type="checkbox"/> Multi-Family 4-12 Units	<input type="checkbox"/> Irrigated Cropland	<input type="checkbox"/> Other
<input type="checkbox"/> Multi-Family 12+ Units	<input type="checkbox"/> Grassland/Pasture	

Name and Address of Protestor(s) Present: Shirley Karsen

Issue(s) Presented by Protestor(s):

## Information Provided by Owner and/or Representative:

☐ None  
☐ Appraisal by a Nebraska Real Estate Appraiser properly credentialed  
☐ Selected data of similar properties  
☐ Selected data of similar properties that have sold recently  
☐ Purchase Agreement or other sale documentation for the property  
☐ Other factors that effect the value of the property; such as, easements, access, environmental considerations, etc.  
☐ Income, vacancy and expense data relating to the property  
☐ Copy of lease or lease information  
☒ Costs of construction, cost of remodeling, addition, renovation, repairs  
☒ Equalization data  
☐ Other

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 06-11-20 PM 2:22  
 DODGE COUNTY REFEREE'S REPORT

Comments:

*In order to be considered in the analysis of a property, a copy of ALL documents presented to the Referee must be included in the protest file. The presented documents are hereby made part of the review process.*

## Information Provided by the County Assessor:

☒ Property Record File  
☐ Market sales data used in determining the value of the property.  
☐ Income data used in determining the value of the property.  
☐ Cost data used in determining the value of the property.  
☐ Final correlation of value summary  
☐ Qualified Sales Roster  
☐ Reports and Opinions from PTA for County  
☒ Other Recommendation

Comments:

## Assessor's Property Value

Land Value \$ 150,000  
 Improvements \$ 307,840  
 Total \$ 457,840

## Owner's Requested Property Value

Land Value \$ 100,000  
 Improvements \$ 307,840  
 Total \$ 407,840

## Review Taken By Referee:

A  
 \_\_\_\_\_  
 \_\_\_\_\_

Reviewed data provided by County Assessor  
 Inspected interior and exterior of property  
 Other \_\_\_\_\_

X  
 \_\_\_\_\_  
 \_\_\_\_\_

Reviewed data provided by Owner  
 Inspected exterior of property

## Referee's Basis for Consideration and Conclusion:

- \_\_\_\_\_ Inadequate data provided by Owner/Representative  
 \_\_\_\_\_ Physical data correction based on inspection of property. The following data was incorrect with the County Assessor's property record file: \_\_\_\_\_  
 \_\_\_\_\_ Sales data. Owner has provided selected data of similar properties, sales of similar properties, purchase agreement or other sales documentation.  
 \_\_\_\_\_ Income data. Owner has provided income, vacancy and expense data.  
 \_\_\_\_\_ Cost data. Owner has provided cost of construction, remodeling, addition, renovation or repairs.  
 \_\_\_\_\_ Equalization data. Owner has provided equalization information.  
 \_\_\_\_\_ Other: \_\_\_\_\_

## Action Taken By Referee:

- \_\_\_\_\_ No Change. After reviewing the protest data, the Referee agrees with the County Assessor with the data, valuation premise and final value.  
 \_\_\_\_\_ Inadequate Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was not conclusive and therefore no valuation change will be recommended.  
 \_\_\_\_\_ Corrected Data/Value. After inspecting the property, the Referee submitted corrected objective property data to the Assessor's office and used their system to estimate the new recommended value.  
 \_\_\_\_\_ Acceptance of Submitted Appraisal Report. After reviewing the protest data, the Referee correlated the submitted appraisal report and completed the Appraisal Correlation Report to reach the recommendation. The Appraisal Correlation Report is included as part of this file.  
 \_\_\_\_\_ Acceptance of Submitted Selected Sales Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file.  
 \_\_\_\_\_ Acceptance of Submitted Income Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended. The Supportive Analysis for System Override is included as part of this file.  
 \_\_\_\_\_ Acceptance of Submitted Cost Data. After reviewing the protest data, the Referee determined that the data or information presented by the owner was conclusive and a valuation change is recommended.  
X \_\_\_\_\_ Other. After reviewing the protest data, the Referee determined that Equalization Lot

Additional Comments:

## SUMMARY OF REFEREE'S FINAL RECOMMENDATION

Land Value \$ 120,000  
 Improvements \$ 307,840  
 Total \$ 427,840

Referee's Signature:

[Signature]

Date:

7/22/06



# Nebraska Tax Equalization and Review Commission

PO Box 94732 • Lincoln NE 68509-4732 • (402) 471-2842 • FAX (402) 471-7720

September 13, 2006

Shirley M. Larsen  
5269 Ventura Drive  
Fremont, NE 68025

RE: Shirley M. Larsen, Appellant, v. Dodge County Board of Equalization, Appellee  
Case No. 06R-228.

The Commission has received the captioned appeal. A Notice in Lieu of Summons has been mailed to the Dodge County Board of Equalization. A copy of that document is enclosed for your records. If a response is filed a copy will be mailed to you.

Sincerely,

Wm. R. Wickersham  
Chairperson

WRW/mjr

cc: ✓ Dodge County Board of Equalization